Landis v. *Royer*, 59 Pa. 95. These cases have formed the basis of a wider rule in some jurisdictions that excepts from the operation of the statute oral promises to pay the debt of another, if the new consideration is beneficial to the promissor and desired by him for some business reason. *Washington Printing Co.* v. *Osner*, 99 Wash. 537, 169 Pac. 988. See 1 WILLISTON, CONTRACTS, § 472. In either form, the doctrine is the result of judicial legislation. See *Davis* v. *Patrick*, 141 U. S. 479, 488. It has been pointed out that the question is solely whether it is intended to make the obligation primary or secondary. See *McCord* v. *Edward Hines Lumber Co.*, 124 Wis. 509, 513, 102 N. W. 334, 335. See 4 HARV. L. REV. 290. And with equal force, the criticism has been made that the fact of consideration goes merely to the question of whether there is a contract and not whether there is a satisfaction of the statute. See 1 WILLISTON, CONTRACTS, § 472. Whatever the criticisms, this exception to the statute is too well fixed to be dislodged. It has been well held, however, that it be strictly confined to cases where the new promissor receives a consideration that moves directly and tangibly to himself. *Richardson Press* v. *Albright*, 224 N. Y. 497, 121 N. E. 362; *Curtis* v. *Brown*, 5 Cush. 488.

TAXATION — INHERITANCE TAX — DEDUCTION OF FEDERAL TAX BEFORE COMPUTING STATE TAX. — An estate was appraised according to the Pennsylvania Transfer Tax Act which provides that "no deduction whatsoever shall be allowed for or on account of any taxes paid on such estate to the Government of the United States . . ." (1919 PA. P. L. 521.) *Held*, that this provision is void as imposing a tax on that which is not subject to the jurisdiction. *Smith's Estate*, 77 Leg. Intell. 776 (Pa.).

Under state statutes with no specific provision as to the deduction of other inheritance taxes New York and Wisconsin do not deduct the federal estate tax before computing the state tax. *Matter of Sherman*, 179 App. Div. 497, 166 N. Y. Supp. 19, aff'd, 222 N. Y. 540, 118 N. E. 1078; *Week's Estate*, 169 Wis. 316, 172 N. W. 732. Under similar statutes the other states allow the deduction. *People* v. *Pasfield*, 284 Ill. 450, 120 N. E. 286; *State* v. *Probate Court*, 139 Minn. 210, 166 N. W. 125. The difference is one of statutory construction. By the majority view the state statute is said to tax only the right of the beneficiaries to receive, and so to exclude the amount of the federal tax which cannot pass to them. *Corbin* v. *Townsend*, 92 Conn. 501, 103 Atl. 647; *Roebling's Estate*, 89 N. J. Eq. 163, 104 Atl. 295. This reasoning is too plausible. It equally requires the deduction of the state tax, an obviously absurd result. The real reason is to avoid the injustice and inequalities of duplicate taxation, but these do not arise under a federal statute applying throughout the country. Whatever the reasons for the different meanings given to similar statutes, all these cases do turn on the construction of an ambiguous statute. There is no intimation anywhere that a clear statutory provision either way would not be valid. The only question is one of state policy in fixing the amount of its tax; no question of jurisdiction can arise. *Blackstone* v. *Miller*, 188 U. S. 189. The Pennsylvania legislature attempted to fix the policy of that state by inserting a clause like that in the federal statute prohibiting deductions for other taxes. 1919 PA. P. L. 521; 40 U. S. STAT. AT L. 1096. Both taxes being on the transfer, which takes place at death, attach at the same instant. See *Knowlton* v. *Moore*, 178 U. S. 41, 56. The principal case, therefore, seems wholly unsupportable.

TORTS — INTERFERENCE WITH BUSINESS OR OCCUPATION — CAUSING BREACH OF CONTRACT — WHEN NOT ACTIONABLE. — The plaintiff desired to attend the opening night at a theater of which defendant was manager. Knowing himself to be *persona non grata*, to whom a ticket would not be sold, he obtained one through a friend, who purchased without revealing

for whom it was intended. Defendant, acting within the scope of his authority, refused the plaintiff admission to the theater on presentation of this ticket. The plaintiff sues him in tort for maliciously procuring the theater company to break its contract with the plaintiff. *Held*, that the defendant is not liable. *Said* v. *Butt* [1920] 3 K. B. 497.

The doctrine that a person who intentionally causes a man to break his contract with another, whereby damage results, is liable in an action of tort, is generally established. *Lumley* v. *Gye*, 2 E. & B. 216; *Angle* v. *Chicago, etc. Ry. Co.*, 151 U. S. 1. See 31 HARV. L. REV. 1017. The principal case discusses a novel application of this doctrine to facts involving an agent as defendant. See *Said* v. *Butt*, *supra*, 503. There is language in cases wide enough at first blush, to permit such application. See *Quinn* v. *Leatham*, [1901] A. C. 495, 510; *So. Wales Miners' Fed.* v. *Glamorgan Coal Co.*, [1905] A. C. 239, 250. And agency is commonly no defense in a tort action. *Carraher* v. *Allen*, 112 Iowa, 168; *Berghoff* v. *McDonald*, 87 Ind. 549. But the substantial liability here is not tort. Clearly the plaintiff is attempting to turn contract into tort to get increased damages out of the possible injury to his personality. See *Woollcott* v. *Shubert*, 154 N. Y. Supp. 643, 169 App. Div. 194. Should we hold the defendant, acting within the scope of his authority, for the alleged tort, we should also be compelled to hold the principal for the tort of breaking his own contract. This absurd result reveals the soundness of the court's decision. See 1 MECHEM, LAW OF AGENCY, 2 ed., § 1482.

TORTS — JOINT WRONGDOERS — RELEASE OF ONE AS BAR TO ACTION AGAINST ANOTHER. — The plaintiff, an employee of a mining company, was injured in the course of his employment by an explosion caused by a defective fuse supplied by the defendant company. For a reasonable consideration he gave a release to his employer for all claims arising out of the accident. Plaintiff now sues the defendant company alleging that the accident was due solely to its negligence. Defendant sets up the release to the mining company in bar. *Held*, that the plaintiff cannot recover. *Kirkland* v. *Ensign-Bickford Co.*, 267 Fed. 472.

The liability of two or more persons jointly concerned in committing a tort is joint and several. *Matthews* v. *Delaware L. & W. R. Co.*, 56 N. J. L. 34, 27 Atl. 919; *Coleman* v. *Bennett*, 111 Tenn. 705, 69 S. W. 734. See 1 COOLEY, TORTS, 3 ed., 224. By the oft-stated rule the release of one such tort-feasor releases all. *Aldrich* v. *Parnell*, 147 Mass. 409, 18 N. E. 170; *McBribe* v. *Scott*, 132 Mich. 176, 93 N. W. 243. The idea apparently is that the release destroys the obligation itself. See 1 WILLISTON, CONTRACTS, §§ 334, 338 a. It is submitted that the true test should be whether the injured party has had reasonable satisfaction. See *Cleveland* v. *Bangor*, 87 Me. 259, 264, 32 Atl. 892, 894; *Wheat* v. *Carter*, 106 Atl. (N. H.) 602. See also 26 HARV. L. REV. 658. In situations closely analogous to that in discussion this has frequently come to be the test laid down by the courts. Thus the release of one not in fact liable is not generally a bar to action against the tort-feasor unless reasonable satisfaction has been received. *Kentucky & I. B. Co.* v. *Hall*, 125 Ind. 220, 25 N. E. 219; *Thomas* v. *Central R. Co.*, 194 Pa. St. 511, 45 Atl. 344. See *Carpenter* v. *W. H. McElwain Co.*, 78 N. H. 118, 122, 97 Atl. 560, 562. Similarly an unsatisfied judgment against one tort-feasor usually does not prevent the plaintiff from suing the others. *Squire* v. *Ordemann*, 194 N. Y. 394, 87 N. E. 435; *Lovejoy* v. *Murray*, 3 Wall. (U. S.) 1. The principal case, though summarily applying the rule that a release of one joint tort-feasor must be a bar, may be justified under the suggested test of reasonable satisfaction.

TRIAL — PROVINCE OF COURT AND JURY — COERCION OF JURY. — In a criminal prosecution for doing business as a pawnbroker without a license, the